

Ramsey Emergency Services, Inc.

Application for a certificate of local
authority to operate as a provider of
telecommunications services in all
areas in the State of Illinois.

APPENDIX C

Appendix C

Financial Questions for Applicants Seeking Local Exchange Service Authority

1. (Answer if requesting waiver of Part 710) What circumstances warrant a departure from the prescribed Uniform System of Accounts ("USOA")?

Applicant will only provide telecommunications services associated with Enhanced 911 service and Database Management. Compliance with the Uniform System of Accounts would be unduly burdensome.

2. Will records be maintained in accordance with Generally Accepted Accounting Principles ("GAAP")?

Yes.

3. Will Applicants accounting system provide an equivalent portrayal of operating results and financial condition as the USOA?

Yes.

4. Will Applicants accounting procedures maintain or improve uniformity in substantive results as among similar telecommunications companies?

Yes. Applicant's accounting procedures will provide substantive results consistent with similar telecommunications companies.

5. Will Applicant maintain its records in sufficient detail to facilitate the calculation of all applicable taxes?

Yes.

6. Does the accounting system currently in use by Applicant provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns? What specific accounts or sub-accounts provide this data?

Yes.

7. If a waiver of Part 710 is granted, will Applicant provide annual audited statements or all periods subsequent to granting of the waiver?

Yes.

8. Does Applicant agree that the requested waiver of Part 710 will not excuse it from compliance with future Commission rules or amendments to Part 710 otherwise applicable to the Company?

Yes.

9. Please attached a copy of Applicant's chart of accounts.

See attached Exhibit C-1.

Chart of Accounts

Account	Type	Income Tax Line
Farmers Trust & Savings	Bank	<Unassigned>
Accounts Receivable	Accounts Receivable	<Unassigned>
*Undeposited Funds	Other Current Asset	<Unassigned>
Inventory Asset	Other Current Asset	<Unassigned>
Accounts Payable	Accounts Payable	<Unassigned>
Wells Fargo	Credit Card	<Unassigned>
Payroll Liabilities	Other Current Liability	<Unassigned>
Capital Stock	Equity	<Unassigned>
Opening Bal Equity	Equity	<Unassigned>
Retained Earnings	Equity	<Unassigned>
Commissions Earned	Income	Income: Gross receipts or sales
Construction	Income	Income: Gross receipts or sales
Performance Bond	Income	Income: Gross receipts or sales
Reimbursed Expenses	Income	Income: Gross receipts or sales
Sales	Income	Income: Gross receipts or sales
Sales Parts and Materials	Income	Income: Gross receipts or sales
Cost of Goods Sold	Cost of Goods Sold	<Unassigned>
Amortization Expense	Expense	<Unassigned>
Automobile Expense	Expense	Deductions: Other deductions
Gasoline	Expense	<Unassigned>
Maintenance	Expense	<Unassigned>
Bank Service Charges	Expense	Deductions: Other deductions
Bid Deposit	Expense	COGS-Sch A: Other costs
Bond Expense	Expense	Deductions: Other deductions
Building Supplies	Expense	<Unassigned>
Cash Discounts	Expense	<Unassigned>
Cleaning	Expense	<Unassigned>
Contributions	Expense	Sch K-Deductions: Charitable contributions
Conventions and Conferences	Expense	<Unassigned>
Depreciation Expense	Expense	<Unassigned>
Dues and Subscriptions	Expense	Deductions: Other deductions
Union Dues	Expense	Deductions: Other deductions
Equipment Rental	Expense	Deductions: Other deductions
filing fee	Expense	<Unassigned>
Freight & Delivery	Expense	Deductions: Other deductions
Fuel	Expense	Deductions: Other deductions
Insurance	Expense	Deductions: Other deductions
Disability Insurance	Expense	Deductions: Other deductions
Liability Insurance	Expense	Deductions: Other deductions
Work Comp	Expense	Deductions: Other deductions
Interest Expense	Expense	<Unassigned>
Finance Charge	Expense	<Unassigned>
Loan Interest	Expense	<Unassigned>

Chart of Accounts

Exhibit C-1
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Account	Type	Income Tax Line
Mortgage	Expense	<Unassigned>
Job Materials	Expense	COGS-Sch A: Purchases
Landscaping	Expense	<Unassigned>
Licenses and Permits	Expense	Deductions: Licenses
Miscellaneous	Expense	Deductions: Other deductions
Office Supplies	Expense	Deductions: Other deductions
Payroll Expenses	Expense	<Unassigned>
Postage and Delivery	Expense	Deductions: Other deductions
Printing and Reproduction	Expense	Deductions: Other deductions
Professional Fees	Expense	Deductions: Other deductions
Accounting	Expense	Deductions: Other deductions
Legal Fees	Expense	Deductions: Other deductions
Rent	Expense	Deductions: Rents
Repairs	Expense	Deductions: Repairs and maintenance
Building Repairs	Expense	Deductions: Repairs and maintenance
Computer Repairs	Expense	Deductions: Repairs and maintenance
Equipment Repairs	Expense	Deductions: Repairs and maintenance
Royalty	Expense	<Unassigned>
Sanitation	Expense	Deductions: Other deductions
Subcontractors	Expense	COGS-Sch A: Other costs
Taxes	Expense	Deductions: Other miscellaneous taxes
Federal	Expense	<Unassigned>
Local	Expense	Deductions: Other miscellaneous taxes
Property	Expense	Deductions: Local property taxes
State	Expense	Deductions: State franchise or inc. tax
Telephone	Expense	Deductions: Other deductions
Tools and Machinery	Expense	Deductions: Other deductions
Travel & Ent	Expense	<Unassigned>
Entertainment	Expense	Deductions: Meals and entertainment
Meals	Expense	Deductions: Meals and entertainment
Travel	Expense	<Unassigned>
Uncategorized Expenses	Expense	<Unassigned>
Utilities	Expense	Deductions: Other deductions
Gas and Electric	Expense	Deductions: Other deductions
Water	Expense	Deductions: Other deductions
Interest Income	Other Income	<Unassigned>
Other Income	Other Income	<Unassigned>
Other Expenses	Other Expense	<Unassigned>
Estimates	Non-Posting	<Unassigned>
Purchase Orders	Non-Posting	<Unassigned>